

**IN THE UNITED STATES BANKRUPTCY COURT FOR  
THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DISTRICT**

IN RE:

JAMES JOSEPH BOWERSOCK  
GINGER HUFFMAN BOWESOCK

CASE NO. 11-30314-KRH

Debtors.

CHAPTER 13

OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN

COMES NOW the United States of America, by its attorney, Neil H. MacBride, acting on behalf of the Internal Revenue Service, and objects to confirmation of the debtors' plan dated January 18, 2011, on the following grounds:

1. On or about February 4, 2011, the Internal Revenue Service filed its proof of claim which sets forth its pre-petition tax claims in the amount of \$16,582.13. Of that amount, \$14,080.97.76 is classified as a priority tax claim and \$2,501.16 is classified as an unsecured general claim.

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- 2 -

2. The priority claim is estimated because the Internal Revenue Service does not have a record of the debtor Ginger Huffman Bowersock having filed an Individual Federal Tax Return (Form 1040) for 2009 nor does it have a record of either of the debtors having filed an Individual Federal Tax Return (Form 1040) for 2010.

3. Until the tax returns are filed, the Internal Revenue Service cannot file a complete amended claim that reflects the debtors' true pre-petition tax liabilities. Without being able to determine if the proposed plan provides for payment of all claims entitled to priority under Section 507 of the Bankruptcy Code and complies with 11 U.S.C. § 1322(a)(2) and § 1325(a)(1), the plan should not be confirmed. The tax return should be filed with the Internal Revenue Service, Compliance Services, Area 4, Insolvency Unit II, 400 North 8<sup>th</sup> Street, Room 898, Box 76, Richmond, VA 23219.

4. At paragraph 5.A. of the plan, the debtors propose to pay directly to the Service \$100.00 a month in satisfaction of its secured claim. Initially, the Service would note that it does not have a secured claim. However, to the extent that the debtors contemplate satisfying their priority liabilities in the fashion described in paragraph 5.A., the Service has not, nor will it, agree to any treatment other the full satisfaction of

- 3 -

its priority tax claim through monthly plan payments administered by the Chapter 13 trustee.

WHEREFORE, the United States objects to confirmation of the debtors' Chapter 13 plan.

Respectfully submitted,

NEIL H. MACBRIDE  
United States Attorney

By: /s/ Richard F. Stein  
Special Assistant United States Attorney  
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CERTIFICATE OF SERVICE

I hereby certify that on March 15, 2011, I electronically filed the foregoing Objection to Confirmation of Chapter 13 Plan with the Clerk of the Court via the ECF system, which will send notification of such filing to the following:

Richard James Oulton  
Carl M. Bates

and mailed by first class mail, postage paid, a copy of the document to:

James Joseph Bowersock  
Ginger Huffman Bowersock  
405 Goodes Ferry Road  
South Hill, VA 23970

/s/ Richard F. Stein  
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